



**STATE OF MONTANA
MONTANA DEPARTMENT OF TRANSPORTATION**

SECTION I - Identification

Working Title:

Accountant

Department:

Transportation

Class Code Number:

132116

Division & Bureau:

Aeronautics/Administration

Class Code Title:

Accountant

Section & Unit:

_____ Complete this field

Pay Band: 6

Work Address:

2630 Airport Road
Helena, MT 59601

Position Number: 04007

Phone: 406-444-2506

☐ FLSA Exempt

☒ FLSA Non-Exempt

Profile Completed By:

Debbie Alke

Work Phone:

406-444-9569

Work Unit Mission Statement or Functional Description:

The MDT's mission is to serve the public by providing a transportation system and services that emphasize quality, safety, cost effectiveness, economic vitality and sensitivity to the environment.

The Montana Aeronautics Division is responsible for providing for the protection and promotion of safety in aeronautics. The Division facilitates the maintenance of airports and the various components of airport infrastructure, including visual and electronic navigational facilities and flying aids. Efforts to foster, promote, and supervise aviation and aviation safety are coordinated through educational efforts and programs, registering aircraft and pilots in accordance with Montana laws and regulations; and coordination and supervision of aerial search and rescue operations. In accordance with the maintenance and safety aspects of the Division's overall mission, it administers a loan and grant program to municipal governments to fund airport development and improvement projects.

Describe the Job's Overall Purpose:

This position serves as the Accountant for the Aeronautics Division. The position is responsible for establishing and implementing Division accounting controls, managing project and grant financial data, managing budgets, and performing various other duties as assigned. The position is supervised by the Division Administrator with the Accounting Controls Bureau Chief responsible for the technical aspects of the position that must comply with internal processes and meet state and federal financial requirements.

The predominant duties and functions must remain as Accounting Controls, Project/Grant Financial Management and Budget Management in order to retain the full intent of the Accountant Band 6 classification.

Positions requiring supervision of others and other assigned duties will need an additional % of time. Total time allocation must equal 100%, the time allocation in the Accounting sections can be adjusted but the predominant duties cannot be changed.

SECTION II - Major Duties or Responsibilities		% of Time
A.	<u>DIVISION ACCOUNTING CONTROLS</u>	30%
1.	Establishes and maintains a system of Division internal accounting controls to ensure proper safeguarding of assets, to promote the reliability of financial reporting, and to promote the effectiveness and efficiency of operations, as well as ongoing compliance with all applicable laws and regulations. This involves developing and monitoring the implementation of general accounting procedures and policies; ensuring proper segregation of duties; verifying that all transactions are appropriately recorded in the accounting system; preparing deposits; reconciles revenues collected via the online system; approves all accounting expenditure transactions (accounts payable, procurement card, avfuel card); establishing an effective control environment; and ensuring that effective systems of checks and balances are in place for the Division.	
2.	Continually examines Division financial data and accounting processes and identifies areas of non-compliance with applicable laws, regulations, and Department policies and procedures. This involves reviewing and examining extensive data to determine areas of non-compliance with diverse and often ambiguous laws and regulations; developing unique solutions to areas of non-compliance; and coordinating with management and the Administration Division to implement resolutions and prevent future compliance issues.	
3.	Continually analyzes business processes and operations to ensure proper accounting treatment of transactions. This involves generating specialized reports and evaluating data in the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) and the MDT Cost Accounting and Record Entry System (CARES) to ensure that documents and transactions are correctly processed through the systems; evaluating accounting transactions to ensure that expenditures, revenues, and balance sheet accounts are appropriately recorded; and identifying and resolving process errors. Coordinates with the Administration Division as needed to implement major corrective actions throughout the Division.	
4.	Provides high-level accounting guidance for Division capital assets to ensure that additions and transfers, inventories, and transactions are accounted for properly. Develops procedures and oversees and directs the count teams in conducting inventories and related work. Develops transactions to account for inventory results (i.e., interface between the scanners to fixed assets in SABHRS).	
5.	Promotes program efficiency by conducting ongoing process reviews of Division financial processes. Reviews processes for efficiency, accuracy, and compliance, and develops and recommends process modifications to ensure continued program efficiency and effectiveness.	
6.	Establishes, interprets, and reviews Division fiscal procedures to ensure ongoing compliance with GAAP and state and federal fiscal procedures using resources from GASB, FASB, GAAFR, MOM manual, MCA, CFR, OMB Circulars, Department and Administration Division policies, and other state and federal policies. The incumbent must interpret Department and statewide policies established by the Administration Division and the Department of Administration and apply these policies to Division accounting processes and protocols to ensure that Division methodologies comply with established regulations.	

7. Coordinates and directs contract management functions within the Division to ensure compliance with MDT and Statewide policies. Identifies and assesses the funding scenario in agency contracts to ensure requirements are in compliance with MDT and Statewide policies. Provides direction and oversight to program personnel to ensure proper accounting controls are in place for continued reliability of financial reporting as well as ongoing compliance with all contractual obligations, applicable laws, and regulations.
8. Assist with preparing, calculating and filing for Passenger Facility Charges (PFC) at the Yellowstone Airport; track revenue; and file reports with the Federal Aviation Administration (FAA).
9. Analyze and prepare long range planning documents for internal use
10. Analyzes cash flow reports prepared by the Global Budget Analyst. Coordinates the preparation of revenue and expenditure projections with the Global Budget Analyst.
11. Determines future cash/state match needs when requesting additional budget authority, applying for additional federal funding and/or as expenditure needs arise.
12. Prepare and project FYE expenditure and revenue accrual and work with Administration Division to book the necessary entries during fiscal year end to ensure proper and accurate cut off.

B. PROJECT/GRANT FINANCIAL MANAGEMENT

30%

1. Establishes and maintains the internal cost accounting structure for the Division. This involves determining the billing and financial reporting needs for each grant in coordination with program personnel and the federal oversight agency; participating in developing the grant plan; determines appropriate application of MDT's Indirect Cost Plan Allocation; notifying the Budget Section of additional federal funding to ensure the proper budget authority exists and the timing of the grant award is such that budget authority can be requested from OBPP; notifying the Administration Division of the billing and financial reporting needs; developing and recommending the grant cost accounting structure to fulfill those needs; monitoring the federal grant approval process and the establishment of the grant on MDT's cost accumulation system as of the federal-authorization date; establishing internal procedures to ensure costs are accumulated in accordance with the cost accounting structure, billing, and reporting requirements; and notifying the Administration Division of any amendments necessary as changes in the grant financial plan are made, as well as any cost accumulation needs necessary for those changes.
2. Monitors monthly grant financial reports to ensure that all transactions are properly processed in accordance with the grant authorization. Identifies incorrect transactions, initiates correcting journal vouchers, and monitors the processing of those journals. Monitors federal and third party billings for propriety and timeliness. Notifies the Administration Division of concerns and initiates problem resolution. Reviews transactions for relationships that should exist between sources (i.e., between payroll and equipment rental) and establishes relationships as needed.
3. Monitors and reports on compliance with grant management financial policies and procedures to the Administration Division and Division management. Participates in developing new processes with Administration Division to address compliance issues and monitors implementation of approved solutions. Monitors the timeliness of the grant closing process upon completion of the grant requirements. Identifies the cause and responsibility when grants are not closed in a timely manner; develops solutions; and coordinates with the Administration Division and program personnel to implement methods to resolve these issues.
4. Establishes and monitors internal procedures for sub-grantee monitoring to ensure program compliance with MDT policies and procedures. Develops testing procedures to ensure compliance with federal

requirements and internal policies and procedures. Assesses audit recommendations and develops procedures for compliance.

5. Monitors and reports on compliance issues for cost eligibility based on Title 2 CFR 200 A-87 requirements. This involves identifying and understanding basic requirements for cost eligibility on appropriate grants and contracts; reviewing costs; and determining the appropriateness of costs in compliance with eligibility requirements.
6. Coordinates grant financial plan with the legislative budget development and monitoring. Determines how the grant financial plan will fall within state fiscal year; multi-fiscal year, and/or federal fiscal year. Requests budget authority through the EPP process or works with the Administration Division to find a budget solution to ensure budget authority is in place.
7. Coordinates and directs audits and program reviews for grants within the Division. Coordinates the development of management action plans to resolve issues identified in audits and monitors and reports on the status of management action plans.

C. BUDGET MANAGEMENT

30%

1. Analyzes Division budgets including preparing periodic reports comparing budgeted costs to actual costs, projecting future expenditures, and recommending solutions to budget problems (e.g., budget shortfalls). Coordinates with the Budget Section to ensure any budget solutions are implemented timely and accurately.
2. Researches and compiles budget submission data based on Division requests, historical expenditure experience, and projected requirements for the Division/District to ensure the budget includes all information required, and to provide valid and proper justification for the Department to properly defend the budget request. Analyzes Division budget requests to determine reasonability, alignment with Division goals and objectives, and integration with Department and Division grant management plans.
3. Coordinates and oversees Division budget development business process and determines fiscal impact of realized and potential business process changes. Coordinates with the Administration Division, Budget Section in making adjustments to budget requests and implements budget modifications.
4. Provides guidance and technical assistance to Division managers on budget requests and budget status to ensure adherence to department policy; develops staff proficiency in budgeting. This involves reviewing past funding practices and expenditures; calculating costs of changes in various business processes; calculating administrative expenses; accessing and extracting budget status reports from various systems (e.g., SABHRS, BDS, etc.); compiling and verifying data; creating budget justifications and reports; performing cost/benefit analyses; developing business cases; and providing information and advice to Division management on the budgeting process, supporting data, and related procedures and requirements to ensure the proper information is compiled and complete.
5. Monitors Division budgets to ensure program compliance with agency and state policies regarding the use of funds. Identifies potential and realized budget problems and provides recommendations to Division managers for accomplishing goals and objectives under existing budgetary resource restrictions. Develops budget projections for management using historical averaging, knowledge of Division operations, upcoming unusual or extraordinary expenditures, integration with Department and Division grant management plans, and business process changes.
6. Develops realistic personal services projection scenarios for management by coordinating the input, extraction, and analysis of PSBM data. Works with management to assess the impacts of personnel actions on personal services projections.

7. Monitors and verifies that the Division follows position management policies and procedures. Coordinates position moves with the Aeronautics Budget Analyst.
8. Establishes, implements, and monitors budget monitoring procedures that are in compliance with agency policy and procedures and develops and maintains staff proficiency in budget monitoring. This involves monitoring expenses for fiscal compliance; advising Management personnel on fiscal policy; monitoring reports; analyzing past and current expenditures by making conclusions from historical data, changes in business processes, inflation, etc.; reading and understanding SABHRS 106/111 reports, position reports, and other accounting system reports; analyzing data to identify the reasons for discrepancies and trends; and requesting correcting budget or financial entries when necessary.
9. On a quarterly basis, provides the Aeronautics Budget Analyst with program projections for Aeronautics and West Yellowstone for the Financial Status Report.
10. Identifies training needs within the District/Division on budget management, systems, processes, and reports. Coordinates with the Budget Section to provide training on budget management and personal services management.
11. Researches legislative issues that might affect the Division programs and operations; researches and analyzes background data on bills and presents findings in both written and oral forms to Administrator and other staff., Assists with coordinating Division's legislative activities. Calculates and writes legislative fiscal notes when introduced legislation warrants. Writes narrative to explain why and how calculations were determined.
12. Monitors Long Range Planning Documents for Aeronautics Division and West Yellowstone Airport assuring actual and forecast revenues and expenditures are in compliance with agency policy and procedures to provide accurate fiscal planning and analysis. This is accomplished by gathering information and verifying accuracy of documents.
13. Analyzes Division revenues to assess budget status. Establishes, implements, and monitors Division revenue development procedures that are in compliance with agency policy and procedures. Provides the Global Budget Analyst with revenue projections for input in the Long Range Planning Document.
15. Coordinates and oversees Division rebate submissions by reviewing requests from airlines for refunds to assure refund accuracy and that refunds are in compliance with agency policy and procedures. Prepare monthly reports on rebates generated. Notify airlines that fall behind or do not claim rebates offered as this revenue affects Division airport grant and pavement preservation funds.
16. Conducts ongoing analysis to assure that an adequate revenue stream is maintained for continuation of loan and grant program. Assures that adequate funds are available and determines amount of money available each fiscal year for loans, grants and pavement preservation by projecting future division revenue in each fund. Monitors, organizes, and implements monetary payments, legal paperwork and financial inquiries of the program.
17. Ensures timely billing and payment of assigned Division leases. Monitor lease renewal deadlines and provide adequate notice of upcoming lease renewals to responsible Division lease managers. Position will update rates and charges information and make recommendations to assure fair market rates are charged.
18. Provides financial support services to Airports/Airways Bureau with regard to budgeting, purchasing, and inventory for the Airport Resale Program and Surplus Property Program.

19. Participate in calculating rates and charges for Yellowstone Airport proprietary account. Rates must be approved by the legislature and calculated to demonstrate a fund balance sufficient for annual airport operations. These rates must comply with state law.

D. OTHER DUTIES

10%

This position performs a variety of other duties necessary to define and fulfill the Department mission and Division objectives. This includes exchanging information with consultants, agency staff, and the public; providing training, education, and professional guidance; directing special projects (aviation conference, newsletter); and other duties. Provides support for the Montana Aeronautics Board. Determines and publishes meeting agenda. Presents financial information as requested.

May be on call 24/7 approximately 7 weeks each year for aviation search and rescue missions and activities. Attend monthly financial team meetings to review financial information with budget staff, program staff, and ASO staff

2. *Specific examples of problems solved, decisions made, or procedures followed when performing the most frequent duties of this position include:*

The position makes decisions and resolves problems related to the reliability and compliance of financial reporting, fiscal allocations, transaction processing, and fund reconciliation. The position makes decisions regarding the compliance and accuracy of all Division accounting data, which directly affects the overall compliance of the Division with various grant, state, and federal stipulations. Procedures followed include Division financial management policies and procedures, GAAP, GAAFR, GASB, and training procedures.

3. *The most complicated aspect of this position is:*

The most complicated part of the job involves continually assessing business processes, accounting systems, regulations, etc. to perform or direct tasks such as establishing accounting controls, conducting compliance reviews, conducting process reviews, establishing internal cost accounting structure, revenue management, developing unique solutions to intricate accounting problems, and managing budgets, grants, and contracts. This work requires the assessment of complex accounting and reporting requirements, and evaluation of ambiguous data such as grant stipulations, state and federal accounting and reporting regulations, and MDT financial system functions and capabilities.

4. *Guidelines, manuals, or written procedures that support this position include:*

Available guidelines, manuals, and written procedures available to the incumbent include Department mission; GASB, FASB, GAAFR, MOM manual, MCA, CFR, OMB Circulars, Department and Administration Division policies, and other state and federal policies.

5. *Which of the duties and/or specific tasks listed under 1. (above) are considered “essential functions” that must be performed by this position (with or without accommodations)? (If you need information or training on the identification of essential functions, please contact MDT Human Resources Division.)*

The following duties are considered essential functions because they require specialized expertise and skill and are the primary reasons the job exists:

Duty A: Division Accounting Controls
Duty B: Project/Grant Financial Management
Duty C: Budget Management

The following mental and physical demands are associated with these essential functions:

PHYSICAL

- Light lifting (less than 10 lbs.)

- Carry light items (papers, books, small parts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Operating a personal computer
- Communicate in writing, in person, and over the phone

MENTAL

- Deal with the public on a regular basis
- Possess effective written and verbal communication
- Ability to multi-task
- Demands for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Decision making that affects public health and safety
- Computing arithmetic operations
- Comparing data
- Compiling information
- Analyzing
- Coordinating
- Instructing
- Travel in single engine aircraft

6. **Does this position supervise others?** ☐ Yes ☒ No

Number directly supervised: n/a

Complexity level of the positions supervised: n/a

Position Number(s) of those supervised: n/a

7. **This position is responsible for:**

- | | | | |
|---|-------------------------------------|--------------------------------------|------------------------------------|
| <input type="checkbox"/> Hiring | <input type="checkbox"/> Firing | <input type="checkbox"/> Supervision | <input type="checkbox"/> Pay Level |
| <input type="checkbox"/> Performance Management | <input type="checkbox"/> Promotions | <input type="checkbox"/> Discipline | |
| <input type="checkbox"/> Other: | | | |

8. **Attach an Organizational Chart.**

ATTACHED

SECTION III - Minimum Qualifications - List minimum requirements for the first day of work.

Critical knowledge and skills required for this position:

KNOWLEDGE

The position requires an advanced knowledge of the principles and practices of accounting and budgeting; research and analysis practices; business administration; Generally Accepted Accounting Principles; Auditing, and Financial Reporting requirements; and must become familiar with state and federal rules and regulations related to agency accounting activity.

The position also requires knowledge of automated accounting software, management and financial systems and other systems. The position requires knowledge of administrative goals and objectives, legislative and administrative rule requirements and processes. The position will become familiar with Montana statutes, MDT rules, regulations, policies, and procedures; state and federal budget and financial reporting requirements; and adult education and training methods.

SKILLS

The position requires skill in the operation of a personal computer, office software and specialized financial management systems, and standard office equipment; mathematical analysis; problem solving techniques; written and verbal communications; and presentation and negotiation. Requires skills in research, writing and editing.

Behaviors required to perform these duties?

- **Analytical/Interpretive Thinking:** Accurately applies general standards and requirements to specific accounting issues.
- **Decision Making:** Evaluates multiple and ambiguous factors to resolve problems. Develops and implements appropriate courses of action in response to opportunities and impediments.
- **Communicate effectively:** Carries out the vision and goals of the organization; is relied upon by others as a source for valid information; develops and maintains long lasting working relationships with subordinates, peers, and customers. Exhibit responsiveness, credibility, confidence, tact, cooperation and sensitivity.
- **Independence of Action:** Determines appropriate responses to accounting issues with minimal assistance or precedent.
- **Problem-solver:** Develops broad strategies to utilize the least amount of resources necessary to accomplish a mission.
- **Teamwork:** The position is expected to share knowledge with others, suggest opportunities for improving work methods, willingly accept new duties, and support fellow employees and management objectives. The position must treat others with courtesy and respect; demonstrate team leadership; coordinate the activities of multiple staff and resources; take action to create positive relationships with co-workers and business partners; and contribute to quality solutions.

Education:

Check the one box indicating minimum education requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No education required | <input type="checkbox"/> Related AAS/2-years college/vocational training |
| <input type="checkbox"/> High school diploma or equivalent | <input checked="" type="checkbox"/> Related Bachelor's Degree |
| <input type="checkbox"/> 1-year related college/voc. training | <input type="checkbox"/> Related Master's degree |

Please specify the acceptable and related fields of study:

Bachelor's degree in Accounting or a closely related field and two (2) years of progressively responsible accounting experience to include financial reporting and automated accounting systems.

Experience:

Check the one box indicating minimum work-related experience requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No prior experience required | <input type="checkbox"/> 3 to 4 years |
| <input checked="" type="checkbox"/> 2 years | <input type="checkbox"/> 5 or more years |

Alternative Qualifications:

This agency will accept alternative methods of obtaining necessary qualifications.

☒ Yes ☐ No

Alternative qualifications include: Associates degree in Accounting with four years of progressively responsible accounting experience to include financial reporting and automated accounting systems.

Other equivalent combinations of education and experience may be considered on a case by case basis.

A side note *not* to be included in the vacancy announcement:

A training assignment may be offered depending on qualifications.

SECTION IV – Other Important Job Information

Some in-state travel by automobile and in divisions single engine aircraft. Some extended hours and weekends to meet deadlines and during annual conference.

SECTION V – Signatures

Signature indicates this statement is accurate and complete.

Employee:

Name: _____ Title: _____

Signature: _____ Date: _____

Division/District Administrator:

Name: _____ Title: _____

Signature: _____ Date: _____

Department Designee:

Name: _____ Title: _____

Signature: _____ Date: _____

Recruitment Review: My signature below attests to my review of and determination that the minimum qualifications (education and experience) listed in this profile meet the established recruitment standards of MDT.

Name: _____ Title: Human Resource Specialist (Helena/District)

Signature: _____ Date: _____